IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 2ND MARCH 2007 / 11TH PHALGUNA 1928

WP(C).No. 7009 of 2007(H)

PETITIONER:

CARRIER AIRCON LIMITED,
M.G. ROAD, OPP. COCHIN SHIPYARD LTD., ERNAKULAM,
REPRESENTED BY ITS BRANCH SALES MANAGER,
BIJOY PHILIP.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER,
KVAT SPECIAL CIRCLE-II, COMMERCIAL TAXES,
ERNAKULAM.

2. THE SALES TAX OFFICER,
SALES TAX CHECK POST, WALAYAR.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 7009/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE PURCHASE ORDER, INCLUDING THE SUPPLIERS COPY.

EXT.P2. COPY OF THE SALE INVOICE-CUM-DELIVERY CHALAN DT. 23/2/2007.

EXT.P3. COPY OF THE NOTICE ISSUED BY THE R2 DT. 26/2/2007 UNDER SEC. 47(2).

EXT.P4. COPY OF THE DELCLARATION ISSUED BY THE CONSIGNEE DT. 26/2/2007.

True copy

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K.BALAKRISHNAN NAIR, J.

W.P.(C).No.7009 of 2007-H

Dated this the 2nd day of March, 2007

JUDGMENT

The petitioner is the consignor of the goods covered by Ext.P3 and the consignee is HSBC Bank. The goods have been detained demanding ownership declaration under Form 16 and notice under Section 47(2) of the Kerala Value Added Tax Act, 2003 has been issued to the petitioner calling upon it to furnish security for an amount of Rs.86,170/-. This writ petition is filed challenging the said notice which is produced as Ext.P3.

2. I heard the learned Government Pleader for the respondents also.

3. The consignments of the nature covered by Ext.P3 do not require Form 16 declaration. It is declared so. So, the consignment shall be released to the petitioner,without insisting declaration under Form 16.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS